

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2(c)**

STEVEN MITNICK, ESQ.
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Counsel to Debtor, William J. Focazio

In Re:

WILLIAM J. FOCAZIO

Debtor.



Order Filed on December 8, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

Case No.: 19-10880 (VFP)

Chapter 11

Judge: Hon. Vincent F. Papalia

**STIPULATION AND CONSENT ORDER
RESOLVING OBJECTION OF INTERNAL REVENUE SERVICE TO
CONFIRMATION OF DEBTOR'S PLAN OF REORGANIZATION**

The relief set forth on the following pages, numbered two (2) through three (3), is hereby
ORDERED.

DATED: December 8, 2020



Honorable Vincent F. Papalia
United States Bankruptcy Judge

(Page 2)

Debtors: William J. Focazio

Case No.: 19-10880 (VFP)

Caption of Order: Stipulation and Consent Order Resolving Objection of Internal Revenue Service to Debtor's Plan of Reorganization

WHEREAS, on January 15, 2019, William J. Focazio (the “**Debtor**”) filed A voluntary petition for relief under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101, *et seq.*); and

WHEREAS, on September 23, 2020, the Debtor filed a Chapter 11 Small Business Subchapter V Plan (See Doc. Nos. 188-189); and

WHEREAS, on October 21, 2020, the Internal Revenue Service (“**IRS**”) filed an objection to the confirmation of the Debtor's small business plan of reorganization (See Doc. No. 211) (the “**Objection**”); and

WHEREAS, on October 20, 2020, the Court denied the Debtor's election of subchapter V; and

WHEREAS, on October 29, 2020, the Debtor filed an Amended Disclosure Statement (the “**Amended Disclosure Statement**”) (Doc. No. 213) and Amended Chapter 11 Plan (the “**Amended Plan**”) (Doc. No. 214); and

WHEREAS, the Objection that was filed also applies to the Amended Disclosure Statement and Amended Plan; and

WHEREAS, the Debtor and the IRS have resolved the Objection; and

NOW THEREFORE, INTENDING TO BE LEGALLY BOUND, THE PARTIES HEREBY AGREE AND IT IS HEREBY ORDERED:

1. The debtors William J. Focazio, M.D., P.A. (“**Focazio MD PA**”) and Endo Surgical Center of North Jersey (“**Endo Surgical**”) (collectively the “**Business Debtors**”) entered into a consent order with the IRS on November 9, 2020 (the “**Focazio MD PA Consent Order**”) which was submitted to the Bankruptcy Court on November 11, 2020 for entry in the bankruptcy case

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Debtors: William J. Focazio

Case No.: 19-10880 (VFP)

Caption of Order: Stipulation and Consent Order Resolving Objection of Internal Revenue
Service to Debtor's Plan of Reorganization

captioned In re William J. Focazio, M.D., P.A., et al. (Case No. 18-10752)(VFP) (the “**Focazio MD PA Bankruptcy Case**”) (See Docket No. 449 in the Focazio MD PA Bankruptcy Case).

Except as provided herein, the terms contained in the Focazio MD PA Consent Order are hereby incorporated by reference and made a part hereof.

2. The payments to be made by the Business Debtors pursuant to the Focazio MD PA Consent Order shall be applied towards the Focazio MD PA and/or the Endo Surgical tax debts.

3. In the event that the Business Debtors default under the terms of the Focazio MD PA Consent Order, and such default is not cured as set forth therein, then any unpaid trust fund tax will continue as a nondischargeable trust fund tax against the Debtor, William J. Focazio, individually.

4. The IRS supports the Debtor's Amended Plan as modified by this order.

5. If a dispute arises under the terms of this Stipulation and Consent Order, the Debtor and the IRS consent to the jurisdiction of the Bankruptcy Court to resolve such dispute.

The undersigned consent to the form, substance and entry of the within Consent Order.

SM LAW PC

*Attorneys to William J. Focazio,
Chapter 11 Debtor*

EAMONN O'HAGAN

*Attorney for United States of America /
Internal Revenue Service*

By: /s/ Marc D. Miceli

MARC D. MICELI

By: /s/ Eamonn O'Hagan

EAMONN O'HAGAN

Dated: November 30, 2020

Dated: November 30, 2020

In re:
William J Focazio
Debtor(s)

Case No. 19-10880-VFP
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0312-2
Date Rcvd: Dec 08, 2020

User: admin
Form ID: pdf903

Page 1 of 3
Total Noticed: 2

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 10, 2020:

Recip ID	Recipient Name and Address
db	+ William J Focazio, 101 Fox Hedge Road, Saddle River, NJ 07458-2715
aty	+ Roper & Thyne, LLC, Roper & Thyne, LLC, 77 Jefferson Place, Totowa, NJ 07512-2614

TOTAL: 2

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 10, 2020

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 8, 2020 at the address(es) listed below:

Name	Email Address
Aaron M. Bender	on behalf of Creditor BANK OF AMERICA N.A. abender@reedsmith.com, litgett@reedsmith.com
Andrew M. Lubin	on behalf of Creditor Wilmington Savings Fund Society FSB, as Trustee of Stanwich Mortgage Loan Trust A bkecf@milsteadlaw.com, alubin@milsteadlaw.com
Brian E Caine	on behalf of Creditor U.S. Bank National Association not in its individual capacity but solely as Trustee for the RMAC Trust, Series 2016-CTT bcaine@parkermccay.com, BKCourtnotices@parkermccay.com
Daniel F. Corrigan	on behalf of Creditor First Commerce Bank dcorrigan@windelsmarx.com mslama@windelsmarx.com
David B. Grantz	on behalf of Creditor Provident Bank f/k/a The Provident Bank dgrantz@meyner.com ckelly@meyner.com

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Total Noticed: 2

David S. Catuogno	on behalf of Creditor Oritani Bank david.catuogno@klgates.com
Donald F. Campbell, Jr.	on behalf of Creditor Allstate New Jersey Property and Casualty Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Allstate New Jersey Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Encompass Insurance dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Allstate Property and Casualty Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Allstate Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff AllState Fire and Casualty Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Encompass Property and Casualty Company of New Jersey dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Allstate New Jersey Property and Casualty Insurance Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Encompass insurance company of New Jersey dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Encompass Indemnity Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Donald F. Campbell, Jr.	on behalf of Plaintiff Allstate Indemnity Company dcampbell@ghclaw.com 4433@notices.nextchapterbk.com
Eamonn O'Hagan	on behalf of Creditor United States of America (Internal Revenue Service) eamonn.ohagan@usdoj.gov
Edward A. Phillips	ephillips@getzlerhenrich.com
Elizabeth K. Holdren	on behalf of Creditor Wilmington Savings Fund Society FSB as Trustee for Stanwich Mortgage Loan Trust A, through Carrington Mortgage Services, LLC, servicer and attorney-in-fact eholdren@hillwallack.com, jhanley@hillwallack.com; hwbknj@hillwallack.com
Jerrold S. Kulback	on behalf of Creditor Fulton Bank of New Jersey jkulback@archerlaw.com chansen@archerlaw.com
Kevin Gordon McDonald	on behalf of Creditor PNC BANK NATIONAL ASSOCIATION kmcdonald@kmlawgroup.com, bkgroup@kmlawgroup.com
Kurt Ryan Kowalski	on behalf of Creditor On Deck Capital Inc. krk@splawoffice.com
Marc D. Miceli	on behalf of Debtor William J Focazio mmiceli@sm-lawpc.com lindsay@sm-lawpc.com
Matthew Patrick Dolan	on behalf of Creditor SB One Bank f/k/a Community Bank of Bergen County N.J. mdolan@meyner.com
Matthew Patrick Dolan	on behalf of Creditor Provident Bank f/k/a The Provident Bank mdolan@meyner.com
Mitchell Hausman	on behalf of U.S. Trustee U.S. Trustee Mitchell.B.Hausman@usdoj.gov
Philip Seth Rosen	on behalf of Creditor BANK OF AMERICA N.A. prosen@zeklaw.com, 3723198420@filings.docketbird.com
Sari Blair Placona	on behalf of Unknown Role Type William J. Focazio MD PA and Endo Surgical Center of North Jersey PC splacona@msbnj.com
Steven J. Mitnick	on behalf of Debtor William J Focazio smitnick@sm-lawpc.com lindsay@sm-lawpc.com
Sydney J. Darling	

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Total Noticed: 2

on behalf of Trustee Edward A. Phillips sdarling@walsh.law mvargas@walsh.law

Sydney J. Darling

on behalf of U.S. Trustee U.S. Trustee sdarling@walsh.law mvargas@walsh.law

U.S. Trustee

USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 33